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BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana

FINANCIAL REPORT
DECEMBER 31, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/13/03

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BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana

General Purpose Financial Statements
As of and for the year ended December 31, 2002

TABLE OF CONTENTS

	<u>Page Number</u>
Accountants' Compilation Report	1
Independent Accountants' Report on Applying Agreed-Upon Procedures	2
Louisiana Attestation Questionnaire	6
General Purpose Financial Statements:	
Balance Sheet - All Fund Types and Account Groups	9
Governmental Funds:	
Statements of Revenue, Expenditures, and Changes in Fund Balance	10
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget (Cash Basis) and Actual	11
Notes to Financial Statements	13
Supplemental Information Schedules:	
Schedule of Compensation Paid Board Members	21
Summary Schedule of Prior Year Findings	22
Corrective Action Plan for Current Year Findings	23

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MEMBERS

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

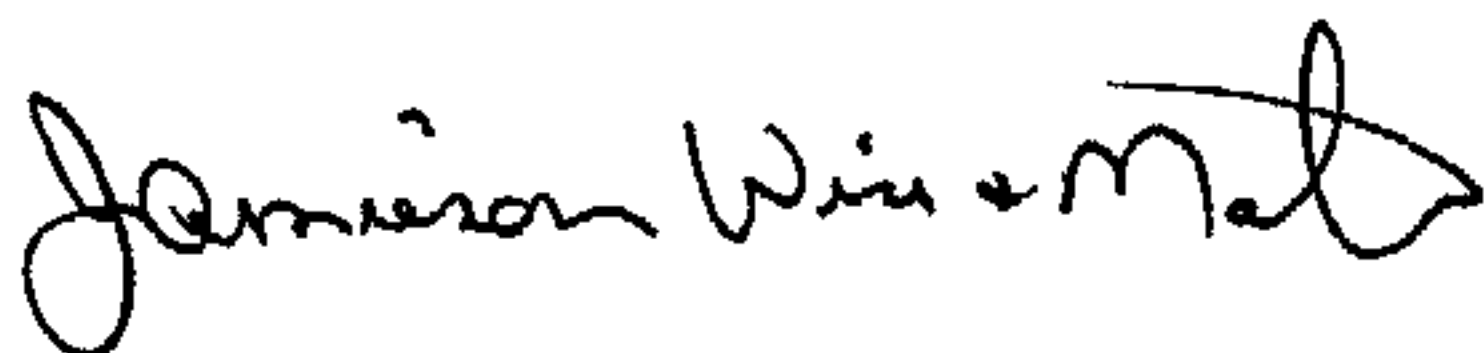
ACCOUNTANTS' COMPILATION REPORT

To the Management of the Bienville Parish
Hospital Service District No. 1
Ringgold, Louisiana

We have compiled the general purpose financial statements as of December 31, 2002, and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the compiled financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 19, 2003, on the results of our agreed-upon procedures.



June 19, 2003
Minden, LA

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Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Management of the Bienville Parish Hospital Service District No. 1:

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Bienville Parish Hospital Service District No. 1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Bienville Parish Hospital Service District's compliance with certain laws and regulations during the year ended December 31, 2002 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

For the year ended December 31, 2002, no expenditures were noted for either materials and supplies exceeding \$15,000 or expenditures for public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1224 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtained from management a listing of all employees paid during the period under examination.

For the year ended December 31, 2002, no employees were noted.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

For the year ended December 31, 2002, the Bienville Parish Hospital Service District No. 1 paid no employees.

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided a copy of the original budget for the General Fund and Special Revenue Fund. There was one amendment to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on December 5, 2001, which indicated that the budget had been adopted by the commissioners of the Bienville Parish Hospital Service District by a unanimous vote before the beginning of the year which the budget applied. We traced the adoption of one amendment to the budget to the minutes of a meeting held on December 18, 2002.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements and review of the minutes indicated all items selected received approval from both a board member and Chairman of the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Bienville Parish Hospital Service District No. 1 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. We could find no evidence supporting such assertion other than unmarked copies of the notices and agendas.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits, which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advance or gifts.

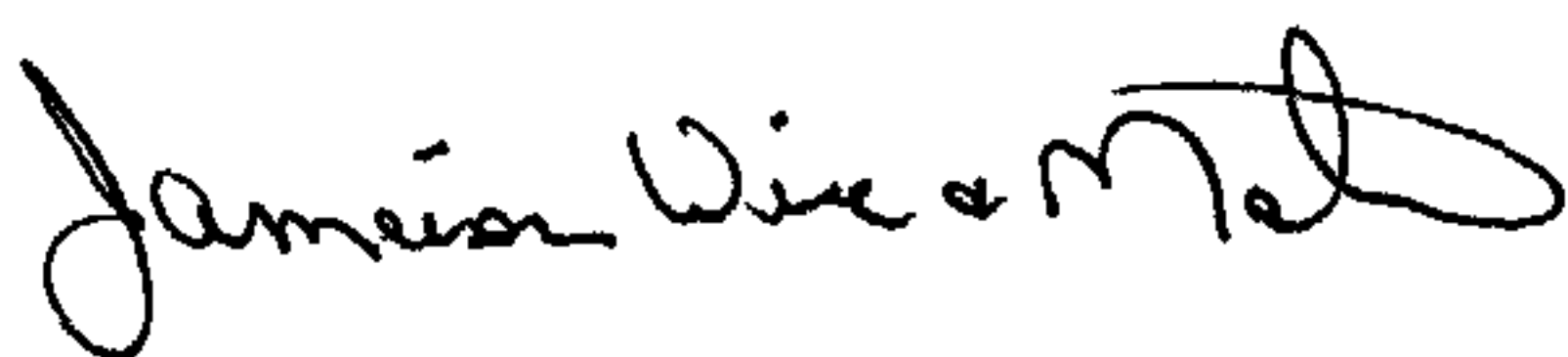
We noted no paid employees for the year ended December 31, 2002. We also inspected records for the year and noted no

instances, which would indicate payments to employees, which would constitute bonuses, advances, or gifts.

Our prior year report, dated June 18, 2002, included one comment.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Bienville Parish Hospital Service District No. 1 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink, appearing to read "James W. W. & M. J.", with a stylized flourish at the end.

Minden, Louisiana
June 19, 2003

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

Dec 12, 2002 (Date Transmitted)

JAMIESON, WISE & MARTIN
PO BOX 897
MINDEN LA 71058 (Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [☒] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [☒] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [☒] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [☒] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [☒] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.
Yes [☒] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [☒] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [☒] No []

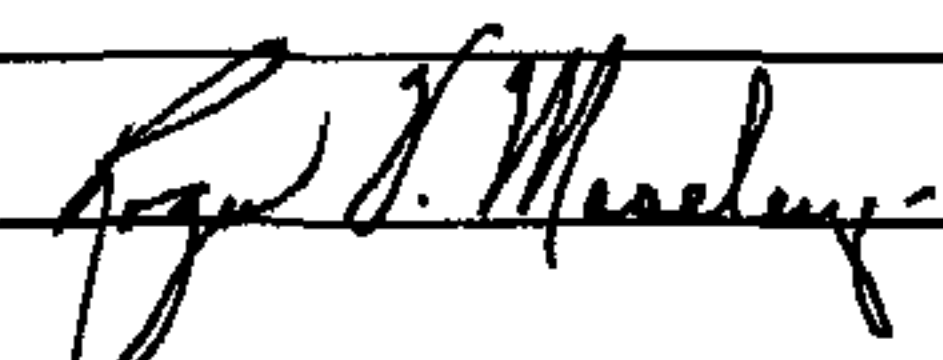
Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [☒] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

_____	Secretary	_____	Date
_____	Treasurer	_____	Date
	CHAIRMAN President	Dec. 12, 2002	Date

Note: If the engagement is for a routine compilation/attest that will be completed within six months of the entity's fiscal year-end and the CPA will submit either a Fax Approval Form or an Email engagement approval form to the legislative auditor, the space for the legislative auditor's approval may be omitted.

GENERAL PURPOSE FINANCIAL STATEMENTS

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana

Balance Sheet - All Fund Types and Accounts Groups
December 31, 2002

	Governmental Fund Types		Account Group	
	General Fund	Special Revenue Fund	General Fixed Assets	Total (Memorandum Only)
ASSETS AND OTHER DEBITS				
Assets:				
Cash	\$ 144,444	168,725	-	313,169
Receivables - ad valorem taxes	46,614	-	-	46,614
Land, buildings, improvements and equipment	-	-	470,874	470,874
Total assets	<u>\$ 191,058</u>	<u>168,725</u>	<u>470,874</u>	<u>830,657</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Assessor fees payable	\$ 1,628	-	-	1,628
Deferred revenues	318	-	-	318
Total liabilities	<u>1,946</u>	<u>-</u>	<u>-</u>	<u>1,946</u>
Fund equity:				
Investment in general fixed assets	-	-	470,874	470,874
Fund balances -				
Reserved - Property/equip. acquisition	-	168,725	-	168,725
Unreserved - undesignated	189,112	-	-	189,112
Total fund equity	<u>189,112</u>	<u>168,725</u>	<u>470,874</u>	<u>828,711</u>
Total liabilities and fund equity	<u>\$ 191,058</u>	<u>168,725</u>	<u>470,874</u>	<u>830,657</u>

The accompanying notes are an integral part of this financial statement.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana

Governmental Fund Types
Statements of Revenue, Expenditures and Changes in Fund Balances
For the year ended December 31, 2002

	General Fund	Special Revenue Fund	Total (Memorandum Only)
REVENUES			
Ad valorem taxes	\$ 52,613	-	52,613
Interest	880	1,720	2,600
Other revenues:			
Lease income	36,000	-	36,000
Total revenues	<u>89,493</u>	<u>1,720</u>	<u>91,213</u>
EXPENDITURES			
Current - operating:			
Ambulance service	51,996	-	51,996
Accounting & auditing	3,643	-	3,643
General insurance	2,154	-	2,154
Office expense	20	-	20
Utilities	1,485	-	1,485
Rent	400	-	400
Repair and maintenance	313	-	313
Tax assessor fees	1,628	-	1,628
Capital outlay	10,597	-	10,597
Total expenditures	<u>72,236</u>	<u>-</u>	<u>72,236</u>
Excess of revenues over expenditures	17,257	1,720	18,977
Fund balances at beginning of year	<u>171,855</u>	<u>167,005</u>	<u>338,860</u>
Fund balances at end of year	<u>\$ 189,112</u>	<u>168,725</u>	<u>357,837</u>

The accompanying notes are an integral part of this financial statement.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana

Governmental Fund Type - General and Special Revenue Funds
Statement of Revenue, Expenditures and Changes in
Fund Balance - Budget (Cash Basis) and Actual
For the Year Ended December 31, 2002

	GENERAL FUND		
	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	\$ 43,522	45,046	1,524
Interest	1,238	880	(358)
Lease income	36,000	36,000	-
Total revenues	<u>80,760</u>	<u>81,926</u>	<u>1,166</u>
EXPENDITURES			
Current - operating:			
Ambulance service	51,996	51,996	-
Accounting & auditing	3,643	3,643	-
General insurance	2,154	2,154	-
Office expense	20	20	-
Utilities	1,785	1,786	(1)
Rent	400	400	-
Repairs and maintenance	729	730	(1)
Tax assessor fees	-	1,620	(1,620)
Capital outlay	10,597	10,597	-
Total expenditures	<u>71,324</u>	<u>72,946</u>	<u>(1,622)</u>
Excess of revenues over expenditures	9,436	8,980	(456)
Fund balances at beginning of year	<u>59,360</u>	<u>135,464</u>	<u>76,104</u>
Fund balances at end of year	<u>\$ 68,796</u>	<u>144,444</u>	<u>75,648</u>

The accompanying notes are an integral part of this financial statement.

SPECIAL REVENUE FUND		
Budget	Actual	Variance - Favorable (Unfavorable)
-	-	-
1,730	1,720	(10)
-	-	-
1,730	1,720	(10)
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
1,730	1,720	(10)
167,004	167,005	1
168,734	168,725	(9)

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY

Ringgold, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 2002

INTRODUCTION

The Bienville Parish Hospital Service District No. 1 (District) was originally created by an ordinance adopted by the Bienville Parish Police Jury on May 8, 1963, as amended by an ordinance adopted on June 11, 1975. The Police Jury adopted a resolution on May 11, 1988, which redefines the boundaries of the District to include Wards Four and Five of Bienville Parish within its boundaries. The District provides emergency ambulance services to residents of Wards 4 & 5, Bienville Parish, LA. The District also provides, under a lease agreement, a modern medical clinic capable of housing 2 doctors. The District is governed by a five member board, all of whom are appointed by the Bienville Parish Police Jury. The members of the Board serve without compensation. This entity is exempt from federal and state income taxes.

1. Summary of Significant Accounting Policies

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Bienville Parish Hospital Service District No. 1 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

The District is a component unit of the Bienville Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the District because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise that financial reporting entity.

C. FUND ACCOUNTING

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY

Ringgold, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 2002

compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device to provide accountability for certain assets and liabilities that are not recorded in funds because they do not directly affect net expendable available financial resources.

Funds of the district are classified as governmental funds. Governmental funds account for a District's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the District include:

1. General Fund - the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in another fund.
2. Special Revenue Fund - accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases and decrease in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Under the modified accrual basis of accounting, revenues should be recognized in the accounting period in which they become available and measurable.

The District levies taxes on real and business personal property located within its boundaries. Ad valorem taxes are levied by the District on the property values

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2002

assessed by the Bienville Parish Tax Assessor and approved by the State of Louisiana Tax Commission. District ad valorem tax revenues are recognized when levied as required by GAAP. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Substantially all other revenues are recorded when received.

Expenditures

With the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except that principal and interest on general long-term debt is recognized when due.

E. BUDGETS

The District follows these procedures in establishing the budgetary data reflected in these financial statements.

1. A proposed budget is submitted to the Board of Commissioners no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted by the board of

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY

Ringgold, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 2002

commissioners prior to the commencement of the fiscal year for which the budget is being adopted.

5. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures which results from revenues exceeding amounts estimated require the approval of the board of commissioners.
6. Budgetary appropriations lapse at the end of each fiscal year.
7. The budget for the General Fund was not adopted on a basis consistent with generally accepted accounting principles (GAAP.)
8. The revenues and expenditures shown on page 10 are reconciled with the amounts reflected on the budget comparison on page 11-12 as follows:

	General <u>Fund</u>	Special Revenue <u>Fund</u>
Excess of revenues over expenditures	\$ 17,257	1,720
Adjustments:		
Receivable accruals	(7,319)	-
Payable accruals	(710)	-
Deferred revenues	<u>(248)</u>	<u>-</u>
Excess of revenues over expenditures, Budget - cash basis	\$ <u>8,980</u>	<u>1,720</u>

F. CASH

Cash includes amounts in demand deposits and interest-bearing deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under the Louisiana law or any other state of the United States, or under the laws of the United States.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY

Ringgold, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 2002

G. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date donated.

H. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

I. TOTAL COLUMNS ON STATEMENTS

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. Levied Taxes

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 2002:

<u>Tax millage</u>	<u>2002</u>
Maintenance	1.47 M
 Taxable property valuation	 \$35,520,170

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY

Ringgold, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 2002

3. Cash and cash equivalents

At December 31, 2002, the District had book balances totaling \$313,169 as follows:

Demand deposits	\$ 67,556
Interest bearing demand deposits	<u>245,613</u>
Total	<u>\$313,169</u>

These deposits are stated at cost, which approximates market. Under state law, the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2002 the District has \$313,369 in collected bank balances. These deposits are secured from risk by \$167,756 of federal deposit insurance and \$503,906 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

4. Receivables

The following is a summary of receivables at December 31, 2002:

<u>Class of Receivable</u>	<u>General Fund</u>
Ad valorem taxes	<u>\$46,614</u>

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2002

5. Changes in general fixed assets

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>@ Jan. 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>@ Dec. 31</u>
2002				
Land	\$ 32,437	-	-	32,437
Land improvements	53,067	-	-	53,067
Buildings	302,757	10,598	-	313,355
Equipment	<u>72,015</u>	<u>-</u>	<u>-</u>	<u>72,015</u>
Total	<u>\$460,276</u>	<u>10,598</u>	<u>-</u>	<u>470,874</u>

6. Ambulance Services

On August 31, 1999, the Bienville Parish Hospital Service District No.1 entered into a contract with Pafford Emergency Medical Service, Inc. (Pafford) to provide the ambulance services of the District. The primary term of this agreement is for two years beginning July 1, 1999, with Pafford and the District having the option of extending the primary term for two separate successive two (2) year periods on the same terms and conditions as the original contract. On March 12, 2001, Pafford exercised its extension of the primary term of the contract for a period of two years, leaving one successive two-year extension for the original contract.

7. Cooperative Endeavor Agreement

As of August 31, 1999, the Bienville Parish Hospital Service District No. 1 and the Town of Ringgold, entered into an agreement to construct a health and fitness trail on a tract of property owned by the Bienville Parish Hospital Service District No. 1. The Town of Ringgold shall operate maintain the health and fitness trail as a public recreation area. Any permanent improvements shall become the property of the District. The agreement is for a period of five (5) years subject to renewal by agreement of the parties.

SUPPLEMENTAL INFORMATION SCHEDULES

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana

Schedule of Compensation Paid Board Members
For the Year Ended December 31, 2002

The following serve on the Board of Commissioners without compensation:

Roger Moseley	Chairman
Lula Bell Wyatt	Member
Daniel Blacksher	Member
Ernie Lewis	Member
Douglas Pate	Member

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana

Summary Schedule of Prior Year Findings
For the year ended December 31, 2002

Agreed-upon procedures findings

2001-1 Budgeting

Description of finding: Management adopted its original budget on December 5, 2001, which indicated that the budget was not adopted before the beginning of the year, which the budget applied.

Current Status: Management proposed and adopted the 2002 budgets for the Bienville Parish Hospital Service District No.1 as required by law.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana

Corrective Action Plan for Current Year Findings
For the year ended December 31, 2002

Agreed-upon procedures findings

Noted no findings required to be reported for year ended December 31, 2002.